

ANNUAL REPORT 2023–2024

**Office of the Inspector-
General of Emergency
Management**



**Queensland
Government**

Acknowledgment of Traditional Owners and Elders

The Office of the Inspector-General Emergency Management (IGEM) acknowledges the Aboriginal peoples and Torres Strait Islander peoples as the Traditional Owners and Custodians of Country. We recognise their connection to the land, sea and community. We pay our respects to them, their cultures and to the Elders past, present and emerging.

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Interpreter statement



The Queensland Government is committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty in understanding the annual report, you can contact us for assistance, and we will arrange an interpreter to effectively communicate the report to you.

Feedback

This annual report is available via www.qld.gov.au and feedback on the annual report can be provided through the Get Involved website: www.getinvolved.qld.gov.au by searching for 'Annual report 2023–24 feedback survey', Office of the Inspector-General of Emergency Management.

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Letter of compliance



Queensland
Government

**Inspector-General of
Emergency Management**

13 September 2024

The Honourable Mark Ryan MP
Minister for Police and Community Safety
PO Box 15195
CITY EAST QLD 4002

Dear Minister

I am pleased to submit for presentation to the Parliament the Annual Report 2023–2024 and financial statements for the Office of the Inspector-General of Emergency Management.

I certify that this Annual Report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019*, and
- the detailed requirements set out in the Annual report requirements for Queensland Government agencies.

A checklist outlining the annual reporting requirements is provided at page 40 of this annual report.

Yours sincerely

A handwritten signature in dark ink, appearing to read 'A Dawson'.

Alistair Dawson APM
Inspector-General of Emergency Management

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Message from the Inspector-General

I am pleased to present the Office of the Inspector-General of Emergency Management's (the office) Annual Report 2023–24.

In a year that has seen most of the state impacted by severe weather events, including cyclones, storms, fires and floods, the office has remained firmly focused on its vision to support a strong, resilient and safer Queensland community.

The office has undertaken significant bodies of work to support the disaster management sector and the Queensland community. During 2023–24, the office:

- Connected with partners to observe disaster management exercises, share disaster management knowledge and best practice locally, nationally and through international networks.
- Facilitated and supported lessons management and research activities to promote a culture of learning and continuous improvement across the disaster management sector.
- Commenced the 2023-24 Severe Weather Season Review with a report being delivered by 29 September 2024.
- Conducted assurance activities, including the delivery of the 2023 Disaster Management Plan Assessment process.
- Championed the National Indigenous Disaster Resilience Summit which brought together Indigenous and non-Indigenous researchers, emergency management practitioners and agency heads, to build awareness share new thinking, network and have conversation about disaster resilience among Indigenous communities.
- Supported and highlighted the outstanding achievements of women, including through the Inspector-General of Emergency Management's International Women's Day Awards.
- Worked with key agencies and entity representatives to monitor, evaluate and report to Government on the progress of review recommendations to ensure accountability and that improved outcomes for the community are fully realised.

I would like to acknowledge the support, guidance and assistance provided by many agencies, local governments and non-government organisations (NGOs), along with interjurisdictional and Commonwealth Government agencies and the many Queensland communities that have provided information, submissions and given their time to support our reviews and assurance activities during the year.

With predictions of an intensifying climate for our state, strengthening and connecting Queensland's disaster management sector has never been more important. The office remains committed to supporting the realisation of the Queensland Disaster Management Arrangements to help make Queensland the nation's most resilient state.



Alistair Dawson APM
Inspector-General of Emergency Management

About us

Our vision: *Working together to keep Queensland safe*

Our purpose: *Leading continuous improvement in disaster management*

The office provides assurance and advice to enhance Queensland's disaster management arrangements.

The office is established under the *Disaster Management Act 2003* (the DM Act) to enable confidence in Queensland's emergency management arrangements. Section 16C of the DM Act prescribes the IGEM functions.

The office plays a key role in reviewing and assessing the effectiveness of Queensland's disaster management arrangements, building emergency management capability and collaborative partnerships.

Authorising environment

The office has the following legislated functions under section 16C of the *Disaster Management Act 2003*:

- to regularly review and assess the effectiveness of disaster management by the State, including the State disaster management plan and its implementation
- to regularly review and assess the effectiveness of disaster management by district groups and local groups, including district and local disaster management plans
- to regularly review and assess cooperation between entities responsible for disaster management in the *Disaster Management Act 2003*
- to make disaster management standards
- to regularly review and assess disaster management standards
- to review, assess and report on performance by entities responsible for disaster management in the State against the disaster management standards
- to work with entities performing emergency services, departments and the community to identify and improve disaster management capabilities, including volunteer capabilities
- to monitor compliance by departments with their disaster management responsibilities
- to identify opportunities for cooperative partnerships to improve disaster management outcomes
- to report to, and advise, the Minister about issues relating to the functions mentioned above.

Operating environment

The office delivers its assurance services by investing in, facilitating and supporting partnerships that enable flexible pathways to develop professional disaster management capability. To back our frontline services, the office takes active efforts to ensure Queensland's disaster management arrangements remain suitable, fit for purpose and adaptable to the State's increasingly complex disaster environment.

The office strives to protect Queensland's unique environment by embedding practices into disaster management arrangements that seek to protect the State's natural environment for future generations while also honouring our rich and ancient cultural history by creating opportunities for First Nations Peoples to be an integral part of the disaster management arrangements and contribute to decision making.

Delivery of the legislated functions of the office provides the disaster management sector with responsibility to enhance outcomes for Queensland through a shared model of locally led, regionally coordinated and state-facilitated responsibility. This also fosters a culture of continuous improvement and best practice in the delivery of co-ordinated responses to keep Queenslanders safe and support communities to be resilient to disaster risks and impacts.

Our values

Leadership	Integrity	Agility	Equity
<i>We lead in times of uncertainty, inspiring others, thinking strategically and looking forward.</i>	<i>We are open and honest, taking responsibility for our actions and pride in providing evidence-based trusted advice.</i>	<i>We are responsive, willing to learn new things, embrace change and work with our partners to anticipate new challenges and opportunities.</i>	<i>We are fair and impartial, respecting and valuing diversity and rights of others.</i>

Our strategic objectives

The agency's strategic objectives (as set out in the Strategic Plan 2023–27) are focussed on the delivery of a:

- **Resilient workforce**
- **Resilient system**
- **Resilient futures**

Our performance against these objectives is through service standards as described on page 9.

Our strategic risks and opportunities

Risks

- Attracting, retaining and skilling a highly diverse and flexible workforce capable of providing leadership in unpredictable demand cycles.
- Increasing complexity, frequency and impact of disaster events stretches the capacity of our disaster management arrangements.
- Concurrent and cascading disaster events limit engagement with frontline partners and the community, restricting responsiveness and support to stakeholders.

Opportunities

- Centre workforce wellbeing, inclusion and capacity building at the heart of our work to maintain an agile, strong disaster management framework that meets the demands of a complex operating environment.
- Provide foresight through horizon scanning, active listening and collaborative research on emerging issues and risks, guiding continuous improvement in Queensland's disaster management arrangements.
- Invest in and sustain, meaningful partnerships that drive engagement and knowledge exchange promoting shared responsibility for all Queenslanders as active participants in disaster risk reduction and resilience building.

Our partners

The office engages with a diverse group of partners including disaster affected communities, local governments, state, interstate and federal agencies, industry, and NGOs to lead continuous improvement in disaster management.

During 2023–2024, the office worked closely with several key Queensland Government agency partners on a range of assurance activities.

The office continued to receive corporate service support through a Memorandum of Understanding with the Queensland Police Service (QPS) for the provision of human resources, information and communication technology, finance, right to information, and procurement services.

Queensland Fire and Emergency Services for cabinet and parliamentary support provided by the Cabinet, Legislation and Liaison Office until October 2023, which was then taken over by the QPS Cabinet, Legislation and Liaison Office, following an Administrative Arrangements Order.

We continued to hold a Service Level Agreement with Queensland Shared Services for specific aspects of finance and human resource services as defined through an endorsed service catalogue.

Our key priorities in 2024–25

During the next financial year, the office will:

- Support the Queensland Government by undertaking reviews to provide assurance that the disaster management arrangements will continue to keep our communities safe.
- Partner with key stakeholders to deliver assurance activities that enhance disaster management capability across Queensland by promoting shared responsibility for all Queenslanders.
- Promote inclusive engagement through all aspects of Queensland's disaster management arrangements providing future focused, equitable and resilient disaster management arrangements.
- Broker cooperative partnerships that build pathways for future research programs to connect research expertise with real world problems to improve disaster management arrangements.
- Scope a comprehensive review of the disaster management standards to ensure they remain contemporary and fit for purpose.

Our contribution to the Queensland Government's objectives for the community

In 2023-24 the office continued to work toward achieving the Queensland government's objectives for the community through:

- **Good jobs:** Good secure jobs in our traditional and emerging industries.
 - **Investing in skills:** By facilitating and supporting partnerships that enable flexible pathways to develop professional disaster management capability.
- **Better services:** Deliver even better services right across Queensland.
 - **Backing our frontline services:** By ensuring Queensland's disaster management arrangements remain suitable and adaptable to the increasingly complex disaster environment.
- **Great lifestyle:** Protect and enhance our Queensland lifestyle as we grow.
 - **Protecting the environment:** By embedding practices into the Queensland's disaster management arrangements that protect our natural environment and heritage for future generations.
 - **Honouring and embracing our rich and ancient cultural history:** By creating opportunities for First Nations people to influence Queensland's disaster management arrangements design, delivery and outcome.

Our performance

Strategic Plan 2023–27

The Strategic Plan for 2023–27 allows for IGEM’s strategic, operational and performance planning processes to be closely aligned. This plan complies with the Queensland Government Corporate identity guidelines and the Performance Management Framework principles.

In 2023–24, the office delivered a range of programs and initiatives to achieve its three strategic objectives identified in the 2023–2027 IGEM Strategic Plan:

Our objectives

Resilient workforce

We support and guide efforts to ensure that the disaster management workforce is inclusive, skilled, valued and connected.

Our achievements

Workforce

In 2023–24, the office implemented recruitment processes that promoted the office as an inclusive workspace to encourage applicants from diverse groups.

Undertook a significant cultural change agenda through the engagement of:

- an experienced organisational cultural specialist to conduct an in-depth, independent review, aligned to Working for Queensland Survey focus areas; and
- an executive coach to guide the leadership group through any necessary cultural change.

Delivered the 2024 Internal Communications Strategy to provide relevant information, at the right time, and in a way that is engaging, builds cohesion and showcases skills, expertise and value.

Commenced scoping a Standing Offer Arrangement (SOA) to further support collaborations between the university and disaster management sectors.

Resilient system

We support a disaster management system that is evidence-based, future-focussed, interoperable, agile and setting the standard for others to follow.

Our achievements

Assurance activities

On 18 April 2024, the Government provided Terms of Reference to the IGEM to conduct a review of the significant weather events, relating to the 2023–24 Severe Weather Season that occurred during the period 1 October 2023 to 30 April 2024. The Review includes the severe storms, tropical cyclones, tropical lows, flooding and bushfires and will include any other significant events that occurred during the identified period. The work on the Review has commenced with a final report to be provided to Government by 29 September 2024.

In 2023–24, the office conducted and finalised the 2023 Disaster Management Plan Assessment process, with all local and district disaster management groups providing a response.

Commenced the 2024–25 Disaster Management Plan Assessment process.

Worked collaboratively with the sector on assurance activities and reviews that promote examples of good practice to share opportunities so that we can continue to strengthen the resilience of our disaster management system including:

- Promoting good practice examples provided by local and district management groups from the 2023 Disaster Management Plan Assessment process, including linking good practice examples to the Standard for Disaster Management in Queensland.
- Completing the preparation and publication of *Report 1: 2019 Monsoon Trough Rainfall and Flood Event, formal and independent report on the effectiveness of recovery after three years.*

Lessons management

In 2023-24, the office contributed to Lessons Management by:

- Collaborating through the Australasian Lessons Management Community of Practice
- Participating in the National Crisis Exercise and Lessons Forum
- Presenting Queensland's approach to embedding a learning at the 2024 National Lessons Management Forum.
- Participating in the National Emergency Management Agency (NEMA) National Crisis Exercise and Lessons Capability OILL (Observation, Insight, Lesson Identified and Lesson Learned) Workshop in July.
- Continued support through on-going membership in the national AFAC Knowledge, Innovation and Research Utilisation Network (KIRUN).

The office established a process for identifying and collating case studies to promote innovation, good practice and lessons identified for incorporation in the state as it moves into a more complex environment.

Monitoring and Evaluation

In 2023-24, the office worked with lead agencies to monitor, evaluate and report on the progress of implementation of Queensland Government action plans published in response to review reports.

Reported that all activities relating to the South-East Queensland Rainfall and Flooding February to March 2022 Review have now been implemented by lead agencies.

Publicly released the monitoring, evaluation and reporting program status of recommendations as at 31 July 2023 which is available on the office's website.

Local government collaboration

In 2023-24, the office facilitated a network of local government disaster management officers and coordinators from across Queensland referred to collectively as the Disaster Management Officers' Network (DMO network).

At 30 June 2024, the DMO network comprised 117 members from 58 councils and a representative from the Local Government Association of Queensland (LGAQ)

The DMO network is highly beneficial for local disaster management practitioners to share knowledge and resources, provide peer support, learn from each other, and collaboratively generate and develop innovative ideas to support and build resilient communities across the state.

The office chaired eight DMO Forum Working Group teleconferences and hosted the 2023 DMO Network Day which was held as part of the LGAQ's biennial Disaster Management Conference, held at the Brisbane Convention Centre.

Building capability

In 2023-24, the office was involved as a member of a Steering Committee to provide oversight to a Reform Implementation Taskforce (RIT) established by the Queensland Government to implement the Government's response to the Review of Queensland's Disaster Management Arrangements (QDMA) Report 2: 2022-2023 to support improving community safety and frontline service delivery outcomes.

The reform program operated from 26 October 2023 until 30 June 2024, to address the function, structure, efficiency, funding and sustainability of Queensland's disaster and emergency services.

The RIT aimed to successfully transition and integrate the disaster management functional responsibilities from the previous Queensland Fire and Emergency Services into Queensland Police Service and the Queensland Reconstruction Authority by 30 June 2024.

The RIT Steering Committee was chaired by the Queensland Police Service. Its members included senior executives from Queensland Police Service, the then Queensland Fire and Emergency Services, Queensland Reconstruction Authority, Queensland Treasury, Public Service Commission, Local Government Association of Queensland, Department of the Premier and Cabinet and the Office of the IGEM

The office demonstrated sector-wide leadership through representation at Regional Community Forums across the state, by attendance of the IGEM to support the Minister for Police and Community Safety.

The office undertook a refresh of digital communications, including the website and social media channels to strengthen, expand and maintain engagement, share IGEM key messaging, and sector information to stakeholders.

In September 2023, the Inspector-General took part in the inaugural Higher Risk Weather Season National Preparedness Summit in Canberra, which was hosted by the National Emergency Management Agency.

The Summit brought together key emergency management stakeholders together to understand short, medium and long-term risks, current and future policies, capabilities and programs as well as national preparedness for the 2023-24 Higher Risk Weather Season.

In June 2024, the Inspector-General and the Director Research and Communications travelled to New Zealand to participate in Exercise Ru Whenua which was aimed at improving New Zealand's ability to respond and recover from a significant destructive event.

The benefits in attending this forum include:

- exposure to deeper thinking and discussion regarding cataclysmic style planning required for events of this nature and other similar scenarios.
- a clearer understanding of the type of planning that is required for events of this nature to ensure it is assessed in the future.
- understanding the significant level of support that would be required on an international basis under current Australasian arrangements between our nations, and
- confidence in the applicability of the current standard for disaster management in Queensland as well as new and innovative assurance activities for these types and styles of events recognising the impact on communities, the State and ultimately the nation.

Resilient futures

We support the pursuit of disaster ready futures, underpinned by research, partnerships, innovation and environmental stewardship.

Our achievements

Research collaboration

In 2023-24, the office was involved in a range of research initiatives including:

- hosting the third annual Queensland Disaster Management Research Forum on the 7 November 2023 with over 170 representatives from across the research, disaster management, government and non-government sectors attending the Forum in person and a further 42 joining the virtual livestream.
- hosting three meetings of the Queensland Disaster Management Research Advisory Panel (RAP).
- in February 2024, in conjunction with the RAP and the Queensland Disaster Research Alliance, collaborated to initiate an environmental scan to help identify disaster management gaps and opportunities.
- providing in-kind support to a variety of developing research projects at the Queensland University of Technology, Griffith University and non-governmental organisation Community Plus.
- consulting with research practitioners to provide input to the review into Queensland's disaster management arrangements.

- presenting at the National Lessons Management Forum.
- presenting to Queensland Connect Cohort for teams of leading Queensland disaster specialists and regional representatives.
- attending the Natural Hazards Research Forum 2024.

Support continuous improvement

In 2023-24, the office supported and highlighted the outstanding achievements of women including through the Inspector-General Emergency Management International Women's Day awards.

Participated in and promoted the Leading Women Network by providing professional development and networking opportunities to raise common issues experienced by women in public safety agencies as a forum to discuss with senior executive members of partner agencies.

Attended the Torres Cape Indigenous Council Alliance Annual Conference

Participated in the National Indigenous Disaster Resilience Summit.

Supported staff to engage in the Australian Institute of Aboriginal and Torres Strait Islander Studies CORE Training to learn more about:

- cultural perspectives and a greater understanding of individual's cultural lens
- the unique aspects of Aboriginal and Torres Strait Islander societies and cultures, and
- history and its continuing impact.

Connected with partners to observe disaster management exercises, share disaster management knowledge and best practice locally, nationally and through international networks.

The office supports the Higher Education, Graduate Certificate Program conducted at the Australian Institute of Police Management (AIPM). The Graduate Certificate program is part of the AIPM Executive Education Strategies component and focuses on organisational leadership.

Key performance measures

The office assesses its performance against its strategic and operational objectives, using measures developed through corporate planning and budgeting processes. Performance targets are outlined in our service delivery statement (SDS), which provides budgeted financial and non-financial information for the financial year.

The office has a single service area objective to provide independent assurance and advice to enhance Queensland's emergency management arrangements.

The office measures the efficiency and effectiveness of services against key service standards and targets.

Table: Our key performance measures in the SDS:

Service standards	2023-24 Target/Est	2023-24 Actual	2024-25 Target/Est
<i>Effectiveness measure</i>			
Overall customer satisfaction with IGEM assurance activities	80%	88%	80%
<i>Efficiency measure</i>			
Average cost per assurance activity (\$'000)	233	243	233

Our financial performance

The following table summarises the operating result and financial position for 2023–24 and the previous financial year.

Operating result and financial position

Statement of comprehensive income	2023-24 \$'000	2022-23 \$'000
Total income from continuing operations	5,119	4,896
Total expenses from continuing operations	4,893	4,557
Other comprehensive income	Nil	Nil
Operating result for the year	226	339
Statement of comprehensive income		
Total assets	4,237	3,686
Total liabilities	899	573
Net assets (equity)	3,339	3,113

Income and expenses from continuing operations

For 2023–24, the office received income from continuing operations of \$5.119 million and incurred total expenditure from continuing operations of \$4.893 million. This was comprised of:

Income	2023-24 \$'000	2022-23 \$'000
Appropriation revenue	4,474	4,162
Services received below fair value	645	732
Expense		
Employee expense	3,036	2,751
Supplies and services	1,192	1,052
Grants and subsidies	Nil	Nil
Depreciation	Nil	1
Other expense	665	752

The office is funded to deliver the above services predominantly through parliamentary appropriations.

Summary of financial position

The office was in a positive financial position at the end of the financial year. The total equity/net assets at the end of 2023–24 was \$3.339 million. This was comprised of:

Assets	2023-24	2022-23
	\$'000	\$'000
Cash	4,092	3,611
Receivables	145	75
Prepayments	Nil	Nil
Property, plant and equipment	Nil	Nil
Liabilities	2023-24	2022-23
	\$'000	\$'000
Payables	145	50
Accrued employee benefits	118	23
Other current liabilities	636	500

There were no significant events after balance date that could be expected to impact the operating result for the office for 2023–24.

Organisational structure



As at 30 June 2024, the office is comprised of four key streams:

- **Legal, Monitoring and Evaluation**
 - Provides high quality independent legal advice to the Inspector-General Emergency Management and the Executive Leadership Team (ELT).
 - Provides additional support to the office in undertaking reviews including assessment of evidence, drafting of review reports and development of recommendations.
 - Provides advice on proposed amendments to legislation relevant to the disaster management sector.
- **Research and Communications**
 - Supports the sector by providing opportunities to collaborate and collectively problem solve.
 - Shares research, knowledge, expertise, and lived experiences ensure our disaster management agencies and specialists are well positioned for future, and more complex disaster events.
 - Disseminates relevant information and updates to keep the sector informed.
- **Governance and Reporting**
 - Leads delivery of the governance and performance reporting function.
 - Provides strategic advice on compliance with legislative and financial obligations.
 - Coordinates and provides strategic advice on operational services delivered by third party suppliers.
- **Disaster Management.**
 - Develops and delivers the Standard for Disaster Management in Queensland.
 - Undertakes reviews of the disaster management sector to provide assurance and strengthen disaster management capacity and capability in Queensland.
 - Review and assess cooperation between entities responsible for disaster management in the State.

Executive Management

During the 2023–24, the office continued to embed and support a culture of best practice and continuous improvement through its Executive Leadership Team (ELT).

Led by the Inspector-General and comprised of four directors, the ELT continued as the key leadership group. The team meets bi-monthly with secretariat support provided by the Principal Executive Officer. It provides leadership and direction, focusing on strategic management and accountabilities to support the IGEM in achieving efficient, and fiscally responsible management.

During 2023-24, eight ELT meeting were held.

Executive Leadership Team (as at 30 June 2024)

- *Mr Alistair Dawson APM, EMPA, MBA, GAICD, Inspector-General of Emergency Management*

As the Inspector-General of Emergency Management, Mr Alistair Dawson is responsible for leading and managing the office to provide assurance and advice to enable confidence in Queensland's disaster and emergency management arrangements. Mr Dawson brings over 45 years of policing experience from both the United Kingdom and Queensland to his role as Inspector-General.

With his commitment and dedication to police and emergency management in Queensland, he achieved the rank of Assistant Commissioner with the Queensland Police Service. As a former Chair of the State Disaster Coordination Group, Mr Dawson has played a lead in coordinating the whole of government response to several complex disaster events across the state and has also been awarded the National Emergency Medal for Queensland 2010-11 and a bar for Tropical Cyclone Debbie.

In 2021, Mr Dawson was appointed as an Adjunct Professor within the Centre for Environment and Population Health, School of Medicine and Dentistry at Griffith University. Alistair holds a Master of Business Administration, an Executive Master of Public Administration, a Graduate Diploma of Executive Leadership, and a Diploma of Public Safety (Police Search and Rescue Coordination). He is also a Graduate of the Australian Institute of Company Directors and a Graduate of the Leadership in Counter Terrorism (LinCT) Program.

- *Ms Darlene Mowle, GCertPubSecMgmt, AGIA, Director – Governance and Reporting*

Ms Mowle provides strategic advice to the IGEM on performance, governance, policy and practice in relation to disaster management and office operations and acts as a liaison for corporate service suppliers. An early career with small businesses and regional banking embedded a lifelong commitment to putting people at the heart of continuous improvement and using effective governance to achieve quality organisational outcomes. Over the last twenty-five years, Ms Mowle has maintained this commitment by promoting diverse perspectives and using personal drive and resilience to effect positive change in various disaster and emergency operational environments and through her work with community led non-government organisations.

- *Ms Kylie Mercer LLB, B Bus (Acc), Grad Dip Legal Practice, Director – Legal, Monitoring and Evaluation*

The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across disaster and emergency management functions. Ms Mercer was admitted as a solicitor in January 2001 and has worked in a range of legal and leadership roles at Legal Aid Queensland, Queensland College of Teachers, Workplace Health and Safety and the Parole Board Queensland where she led significant change and delivered strong outcomes. Prior to commencing with the office, Ms Mercer was engaged as Registrar at the Board of Professional Engineers of Queensland.

- *Ms Kate Retzki, Bjourn, IAP2A Cert Engagement, CredCert Behaviour Change – Director, Research and Communications*

As Director, Communications and Research, Ms Retzki is helping to strengthen and connect the disaster management sector, with an emphasis on evidence-based decision making and collaboration. Ms Retzki is a communications and engagement specialist, with international experience in research-based citizen science and behaviour change programs. Ms Retzki has worked across infrastructure, public health, biosecurity, and Queensland's disaster management sector. Until recently, Ms Retzki had been leading the strategic delivery of the state's primary community preparedness initiative, applying a locally led, state coordinated approach to household resilience building.

- *Ms Jo Beadle, BemergMgmt (With Distinction), AssocDegSocSc (EmergMgt) – Director, Disaster Management*

Ms Beadle leads the review process and provides expert advice, strategic direction and workable solutions that contribute to better disaster management outcomes. With over 40 years' experience in leadership, a consultative and collaborative leadership style, and a proven capability to apply critical thinking, Ms Beadle is driven to maximise workplace productivity and contribute to strategic reform in the disaster management sector. As the previous National Manager for GIVIT, Ms Beadle has a wide scope of experience in the sector and has successfully implemented positive, constructive change.

Our people

Workforce planning and performance

IGEM remained committed to developing its workforce and enhancing capability by encouraging a culture of, and appetite for, shared learning. This is achieved through flexible working arrangements, encouraging professional development, (including internal and external secondments or relieving opportunities) and shadowing colleagues across difference work streams. Due to the size and operating environment of IGEM, staff often have opportunities to upskill in other areas outside their speciality.

Workforce profile

The office is a small public sector entity with 21 staff employed under the *Public Sector Act 2022* who support the Inspector-General to plan, develop and conduct assurance projects.

The following workforce data is captured as at the end of the June quarter 2024.

Workforce profile data

Total staffing	Number (headcount)	Number (FTE count)
Total	20	18.53
Gender	Number (headcount)	% of workforce (headcount)
Women	15	75
Men	5	25
Non-binary	0	0
Total	20	100
Diversity group	Number (headcount)	% of workforce (headcount)
Women	15	75
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5
People with disability	<5	<5
Culturally and Linguistically Diverse– Speak a language at home other than English	<5	<5

Women in leadership roles	Number (headcount)	% of leadership cohort (headcount)
Senior Officers (Classified and s122 equivalent combined)	4	100
Senior Executive Service and Chief Executives	0	0
Occupation type by FTE	Number (headcount)	% of workforce (headcount)
Corporate	0	0
Frontline and Frontline Support	22	100
Appointment type by FTE		% of workforce (headcount)
Permanent		73.02
Temporary		21.59
Casual		0
Contract		5.40
Employment status by Headcount		% of workforce (headcount)
Full-time		85
Part-time		15
Casual		0

Early retirement, redundancy and retrenchment

No redundancy, early retirement/retrenchment packages were paid during the period.

Queensland public sector values

The office promotes and aligns to the Queensland Public Sector values and behaviours as outlined in the *Office of the Inspector-General of Emergency Management Strategic Plan 2023–27*. These values inform and guide operational activities of:



Customers first

- Know your customer
- Deliver what matters
- Make decisions with empathy



Ideas into action

- Challenge the norm and suggest solutions
- Encourage and embrace new ideas
- Work across boundaries



Unleash potential

- Expect greatness
- Lead and set clear expectations
- Seek, provide and act on feedback



Be courageous

- Own your actions, successes and mistakes
- Take calculated risks
- Act with transparency



Empower people

- Lead, empower and trust
- Play to everyone's strengths
- Develop yourself and those around you

Public Sector Ethics

Conduct and complaints

The office continues to support the *Public Sector Ethics Act 1994* to build an accountable public sector office. All staff undertake an annual review of the Code of Conduct, which is monitored through internal reporting and implemented by training with their respective line manager.

During 2023–24, there were no complaints received involving the office, no cases involving allegations of corrupt conduct and/or misconduct and no public interest disclosures received.

Human Rights

The office is committed to respecting and protecting human rights in all decision-making, actions and interactions with the community. Our staff have access to resources and training to ensure they are aware of

their obligations under the *Human Rights Act 2019* in undertaking their functions and decision-making requirements.

Human rights information is included in the induction program for all new staff, of which has been completed by all staff.

No human rights complaints were received during 2023-24.

Governance – Risk management and accountability

Risk Management

In accordance with the *Financial Accountability Act 2009*, the office has established appropriate systems of internal control and risk management. This has been achieved through the maintenance of a risk management framework and oversight by the Audit and Risk Committee (ARC).

The office prepares an annual Risk Appetite Statement which outlines the key risk categories and our risk approach to those risks.

Risk management is an integral component of improving strategic and operational performance and is regarded by the office as a process that protects and creates value within the agency. As such, risks are monitored during each ELT meeting and during 2023-24, this included:

- Monitoring and mitigating risks associated with corporate support being provided to the office by QPS and QSS
- Updating the office's risk appetite statement
- Reviewing the office's strategic risk register
- Monitoring and mitigating risks associated with relevant reviews being conducted by the office.

Audit and risk committee

The office continues to receive oversight by an independent Audit and Risk Committee (ARC).

The ARC supports the office's accountable officer – the Inspector-General of Emergency Management – to meet the responsibilities under the *Financial Accountability Act 2009*, the *Financial and Performance Management Standard 2019* and other prescribed requirements.

The office has established the ARC to provide independent assurance and assistance on the office's risk and control frameworks and external accountability responsibilities as prescribed in the relevant legislation and standards.

The ARC is supported in its work with the ARC Charter which is consistent with *Queensland Treasury's Audit Committee Guidelines: Improving Accountability and Performance*, the *Financial Performance Management Standard 2019* and the *Financial Accountability Act 2009*.

Composition and membership

Chair:

- Independent member (Jenny Walker)

Members:

- Independent member (Geoff Waite)
- Inspector-General of Emergency Management (Alistair Dawson)
- Director, Governance and Reporting (Darlene Mowle)

Standing invitations to attend all ARC meetings are extended to the QPS Chief Finance Officer and QPS Head of Internal Audit. Other IGEM staff are invited to attend meetings as required.

Figure 1: ARC Committee membership between 1 July 2023 and 30 June 2024.

Position	Committee Role	Number of meetings attended	Remuneration paid by QPS
Consultant – Jenny Walker	Chair External member	4	\$1,266
Consultant – Geoff Waite	External member	4	\$1,036
Inspector-General of Emergency Management	Internal member	4	Not applicable
Director, Office of the Inspector-General of Emergency Management	Internal member	4	Not applicable

The ARCs key achievements for 2023–24:

The ARC met on four occasions during 2023–24 and fulfilled its responsibilities in accordance with its charter and approved work plan. Key achievements included:

- endorsing the 2023-24 Financial Statements for IGEM.
- endorsing the Internal Audit Plan and monitoring internal audit activity.
- reviewing the effectiveness of the agency’s risk management framework and overseeing the management of significant business risks.
- monitoring the progress of the implementation status of internal audit recommendations.

Internal Audit

During 2023-24, IGEM’s internal audit service was managed by the Director of Internal Audit QPS.

Internal audit is an integral part of the corporate governance framework by which the office maintains effective systems of accountability and control at all levels. Internal audit provides assurance to the Inspector-General that our financial and operational controls are efficient, effective, economical and ethical, and assists management in improving the office’s business performance. Internal audit supports the ARC by evaluating financial and operational systems, reporting processes and activities. Its function is independent of management and external auditors. This aligns with the roles and responsibilities detailed in the *Financial Accountability Act 2009*.

Work is performed in accordance with Institute of Internal Auditors’ standards and the approved Internal Audit Charter and is consistent with the *Queensland Treasury’s Audit Committee Guidelines: Improving Accountability and Performance, ethical standards* and the *Financial and Performance Management Standard 2019*. The internal audit function is delivered through a blend of internal staffing and a co-sourced partner arrangement.

There were three planned reviews scheduled in the 2023-24 Annual Internal Audit Plan where IGEM would get coverage of central processes. There was one IGEM specific unprogrammed review undertaken during the year.

As at 30 June 2024, there are no outstanding internal audit recommendations for previous internal audit reports.

External scrutiny

External audits and reviews aid transparency in government and help the office improve its performance.

During 2023-24 the Auditor-General conducted audits where recommendations were either specifically:

- addressed to the office.
- were for all agencies to consider
- included learnings potentially applicable to the office or the disaster management sector.

During 2023-24, IGEM considered and actioned findings from the following:

- Report 3 2023-24 Status of Auditor-General's recommendations
- Report 7 2023-24 Major projects 2023
- Report 10 Managing Queensland's debt and investments 2023
- Report 11 2023-24 State entities 2023
- Report 12 Responding to and recovering from cyber-attacks.
- Report 14 Queensland's regions 2023

These reports and the status of Auditor-General recommendations relevant to the office are reported annually.

Information systems and recordkeeping

Information systems and record keeping

The *Public Records Act 2002* mandates that the agency captures, creates, manages, and disposes of public records in accordance with Queensland State Archives–approved disposal authorities. The agency's records are efficiently managed throughout their lifecycle and archived and disposed of accordingly.

The Information Management Unit (IMU) within the Frontline and Digital Division of QPS advises the office on records management functions and ensures any changes to legislation and recordkeeping requirements are provided.

During the reporting period, QPS consulted with office staff regarding their recordkeeping responsibilities, and provided training in the Objective eDRMS (electronic Document and Records Management System).

A capability uplift program of work was funded through a deferral of 2022-23 budget funding, this work included:

- Additional resourcing to support a transition to the QPS network on 8 February 2024, enabling a more integrated corporate function through increased system access for more efficient and effective operations and enhanced service delivery; and
- ICT refresh replacing laptops, monitors, and computer peripherals ensuring modern ICT capabilities to enable a mobile and agile workforce

In the 2023-24 reporting period no office records were transitioned to Queensland State Archives and there were no breaches of record-keeping.

Open Data

The following datasets are published on the open data website at www.data.qld.gov.au:

- Consultancies
- Translator and interpreter services
- Overseas travel expenditure.

**Office of the Inspector-General of Emergency Management
Financial Statements
For the year ended 30 June 2024**

Office of the Inspector-General of Emergency Management
Financial statements
For the year ended 30 June 2024

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Office of the Inspector-General of Emergency Management
Statement of comprehensive income
For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Income from continuing operations			
Appropriation revenue	3	4,474	4,162
Services received below fair value	4	645	732
Other revenue		-	2
Total revenue		5,119	4,896
Expenses from continuing operations			
Employee expenses	5	3,036	2,751
Supplies and services	7	1,192	1,052
Depreciation		-	1
Other expenses	8	665	752
Total expenses from continuing operations		4,893	4,557
Operating result for the year		226	339

Office of the Inspector-General of Emergency Management
Statement of financial position
For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Assets			
Current assets			
Cash		4,092	3,611
Receivables	9	145	75
Total current assets		4,237	3,686
Total assets		4,237	3,686
Liabilities			
Current liabilities			
Payables	10	145	50
Accrued employee benefits	11	118	23
Other current liabilities	3	636	500
Total current liabilities		899	573
Total liabilities		899	573
Net assets		3,339	3,113
Equity			
Contributed equity		669	669
Accumulated surplus		2,669	2,444
Total equity		3,339	3,113

The accompanying notes form part of these statements.

Office of the Inspector-General of Emergency Management
Statement of changes in equity
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
Contributed equity		
Opening balance	669	669
Closing balance	<u>669</u>	<u>669</u>
Accumulated surplus/(deficit)		
Opening balance	2,444	2,105
Operating result	226	339
Closing balance	<u>2,670</u>	<u>2,444</u>
Total equity	<u>3,339</u>	<u>3,113</u>

Office of the Inspector-General of Emergency Management
Statement of cash flows
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
Cash flows from operating activities		
<i>Inflows:</i>		
Service appropriation receipts	4,610	4,497
GST input tax credits from ATO	102	124
GST collected from customers	-	-
Other	-	2
<i>Outflows:</i>		
Employee expenses	(2,991)	(2,735)
Supplies and services	(1,098)	(1,109)
GST paid to suppliers	(121)	(113)
GST remitted to ATO	-	-
Other	(20)	(20)
Net cash provided by/(used in) operating activities	481	646
Net increase/(decrease) in cash	481	646
Cash at beginning of financial year	3,611	2,965
Cash at end of financial year	4,092	3,611

Reconciliation of operating result to net cash from operating activities

Operating result	226	339
Non-cash items included in operating result:		
Depreciation expense	-	1
Change in assets and liabilities:		
Increase/(decrease) in accrued employee benefits	95	(91)
(Increase)/decrease in annual leave reimbursement receivable	(22)	34
(Increase)/decrease in GST input tax credits receivable	(19)	11
(Increase)/decrease in long service leave reimbursement receivable	(28)	64
(Increase)/decrease in prepayments	-	10
Increase/(decrease) in trade creditors	94	(57)
Increase/(decrease) in other payables	1	(1)
Increase/(decrease) in other current liabilities	136	335
Net cash from operating activities	481	646

Accounting Policy - Cash

Cash assets include cash on hand and all cash and cheques receipted but not banked as at 30 June.

IGEM has authorisation to operate in overdraft within a specified limit in accordance with the *Financial Accountability Act 2009*. On 16 March 2015, an overdraft facility was approved with a limit of \$250,000. This facility remained fully undrawn at 30 June 2024 and is available for use in the next reporting period.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

1 Basis of financial statement preparation

(a) General information

The Office of the Inspector-General of Emergency Management (IGEM) is a Queensland Government public service office established under the *Disaster Management Act 2003*.

IGEM is a not-for-profit entity and has no controlled entities.

(b) Statement of compliance

IGEM has prepared these financial statements in compliance with section 38 of the *Financial and Performance Management Standard 2019*.

These financial statements are general purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury's Financial Reporting Requirements for the year beginning 1 July 2023 and other authoritative pronouncements.

(c) Insurance

The majority of the office's non-current physical assets and other risks are insured through the Queensland Government Insurance Fund (QGIF), premiums being paid on a risk assessment basis.

In addition, the office pays premiums to WorkCover Queensland in respect of its obligations for employee compensation.

(d) Taxation

IGEM is a State body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

(e) Basis of measurement

The historical cost convention is used unless fair value is stated as the measurement basis.

(f) Accounting estimates and judgements

The preparation of financial statements necessarily requires the determination and use of certain accounting estimates, assumptions, and management judgements that have the potential to cause a material adjustment to the carrying amounts of assets and liabilities within the next financial year. Such estimates, judgements and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods as relevant.

Estimates and assumptions that have a potential significant effect on the financial statements are outlined in Note 4 Services received at below fair value.

(g) Current/non-current classification

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date. Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the department does not have an unconditional right to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

(h) Other presentation matters

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero, unless disclosure of the full amount is specifically required.

Comparative information has been restated where necessary to be consistent with disclosures in the current year reporting period. Where such restatements have occurred, they are not material to the financial statements.

(i) Future impact of accounting standards not yet effective

All Australian accounting standards and interpretations with future effective dates are either not applicable to IGEM or have no material impact.

(j) Accounting Standards applied for the first time

No new accounting standards with material impact were applied for the first time in 2023-24.

IGEM has not experienced any impact as a result of the amendment standard AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates* during 2023-24.

2 Objectives and principal activities of IGEM

IGEM was formally established as a public service office on 1 July 2014 under amendments to the *Disaster Management Act 2003*. IGEM provides independent and valued assurance and insights to enhance Queensland's disaster management arrangements.

IGEM makes standards for disaster management to establish the performance requirements for all entities involved in disaster management, and reviews and assesses the effectiveness of the State's disaster management arrangements to identify opportunities for improvement.

Funding for IGEM's services comes predominantly from parliamentary appropriations.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
3 Appropriation revenue		
Reconciliation of payments from Consolidated Fund to appropriation revenue recognised in Statement of comprehensive income		
Original budgeted appropriation revenue	4,620	4,491
Lapsed appropriation revenue	(10)	-
Unforeseen expenditure	-	6
Total appropriation receipts (cash)	4,610	4,497
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	500	165
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(636)	(500)
Net appropriation revenue	4,474	4,162
Appropriation revenue recognised in Statement of comprehensive income	4,474	4,162
Variance between original budgeted and actual appropriation revenue	(146)	(329)

Accounting Policy - Appropriation revenue for services

Appropriations provided under the *Appropriation Act 2023* are recognised as revenue when received or receivable. Where IGEM has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

4 Services received below fair value

Services received below fair value	645	732
Total	645	732

For 2023-24, services received below fair value were provided to IGEM by the Queensland Police Service (QPS). Services provided by QPS to IGEM at nil cost include assets and lease management services, human resource services, financial services and information and communication technology services. The cost of services provided at below fair value materially represents the fair value of the goods and services received by IGEM.

Accounting Policy - Services received/provided free of charge, below fair value or for nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as a revenue and an expense in the Statement of comprehensive income.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
5 Employee expenses		
Employee benefits		
Wages and salaries	2,283	2,140
Employer superannuation contributions	334	291
Long service leave levy	66	57
Annual leave levy	283	213
Other employee benefits	12	11
Employee related expenses		
Workers' compensation premium	14	14
Training expenses	43	21
Other employee related expenses	-	5
Total	3,036	2,751

The number of employees as at 30 June, including both full-time employees and part-time employees, measured on a full-time equivalent basis, reflecting Minimum Obligatory Human Resource Information (MOHRI), is:

Full-Time equivalent employees (number)	18	17
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Accounting Policy - Employee expenses

Wages, salaries and sick leave

Wages and salaries due but unpaid at reporting date are recognised in the Statement of financial position at the current salary rates.

For unpaid entitlements expected to be paid within 12 months of the reporting date, the liabilities are recognised at their undiscounted values.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

Annual leave and long service leave

IGEM is a member of the Queensland Government's Annual Leave and Long Service Leave Central Schemes. A levy is payable to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. The levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed from the scheme quarterly in arrears.

Superannuation

Post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant Enterprise Bargaining Agreement (EBA), or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plan - The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by IGEM at the specified rate following completion of the employee's service each pay period. IGEM's obligations are limited to those contributions paid.

Workers' compensation premium

IGEM pays premiums to WorkCover Queensland in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees, but is not counted in an employee's total remuneration package. It is not employee benefits and is recognised separately as employee related expenses.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

6 Key Management Personnel disclosures

(a) Details of key management personnel (KMP)

Key management personnel include those positions that had direct or indirect authority and responsibility for planning, directing and controlling the activities of IGEM during 2023-24. IGEM's responsible Minister is the Minister for Police and Community Safety and is identified as part of IGEM's KMP. Further information on non-Ministerial KMP personnel can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Position Responsibility
Inspector-General of Emergency Management (Chief Executive Officer)	The Inspector-General of Emergency Management is responsible for leading IGEM to provide assurance and advice to enhance Queensland's disaster management arrangements.
Director, Assurance (*)	The Director, Assurance significantly influences the development and delivery of assurance related activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Governance and Reporting	The Director, Governance and Reporting significantly influences the development and delivery of strategic partnerships, performance, reporting and governance activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Research and Communications	The Director, Research and Communications significantly influences the development and delivery of strategic partnerships, communication, media, research and engagement activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Legal, Monitoring and Evaluation	The Director, Legal, Monitoring and Evaluation provides high quality independent legal advice to the IGEM and significantly influences the development and delivery of standards and evaluation across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.
Director, Disaster Management (*)	The Director, Disaster Management significantly influences the development and delivery of disaster management and assurance related activities across a broad range of stakeholders, covering the breadth of disaster and emergency management functions.

* During 2023-24, the position Director, Assurance was re-designated to Director, Disaster Management to better reflect the service alignment required to deliver the IGEM's functions under Section 16C of the *Disaster Management Act 2003*.

(b) Remuneration policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland's Members' Remuneration Handbook. IGEM does not bear any cost of remuneration of Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services Branch within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration expenses for KMP comprise the following components:

- Short term employee expenses including:
 - salaries, allowances and leave entitlements earned and expensed for the entire year or for that part of the year during which the employee was a key management person; and
 - non-monetary benefits - may include provision of a motor vehicle and carpark and fringe benefits tax applicable to benefits.
- Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
- Post employment expenses include amounts expensed in respect of employer superannuation obligations.
- No KMP remuneration packages provide for performance or bonus payments.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

6 Key Management Personnel disclosures (continued)

(c) Remuneration expenses

1 July 2023 – 30 June 2024

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer)	304	6	8	38	-	356
Director, Assurance (01 July 2023 - 18 August 2023)	23	2	1	5	-	31
Director, Governance and Reporting	149	6	4	21	-	180
Director, Research and Communications (Acting 02 January 2024 - 22 May 2024, Appointed 23 May 2024)	78	1	2	10	-	91
Director, Legal, Monitoring and Evaluation	162	5	5	21	-	193
Director, Disaster Management (Appointed 04 December 2023)	85	2	2	11	-	100

1 July 2022 – 30 June 2023

Position	Short Term Employee Expenses		Long Term Employee Expenses	Post-Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses	Non-Monetary Benefits				
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Inspector-General of Emergency Management (Chief Executive Officer)	287	3	7	38	-	335
Director, Assurance (Acting 01 July 2022 - 31 October 2022)	39	1	1	6	-	47
Director, Assurance (Appointed 01 December 2022)	100	1	3	10	-	114
Director, Governance and Reporting (Acting 27 February 2023 - 09 June 2023, Appointed 10 June 2023)	48	-	1	5	-	54
Director, Research and Communications (Acting 01 July 2022 - 30 November 2022)	66	-	2	7	-	75
Director, Research and Communications (Appointed 19 December 2022 - 11 May 2023)	58	1	1	7	-	67
Director, Legal, Monitoring and Evaluation (on extended leave 13 December 2022 - 21 May 2023)	84	2	2	11	-	99
Director, Legal, Monitoring and Evaluation Acting (14 December 2022 - 15 June 2023)	73	1	2	9	-	85

(d) Related party transactions with people/entities related to KMP

There were no material related party transactions associated with IGEM's KMP during 2023-24 (2022-23: nil).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
7 Supplies and services		
Communication expenses	38	11
Computer expenses	25	13
Consultancies and contractors	192	182
Maintenance and repairs	2	2
Lease rentals	406	375
Property expenses	63	67
Shared service provider expenses	133	118
Stationery and printing costs	15	18
Travel	70	107
Conference workshop costs	38	68
Minor plant and equipment purchases	61	15
Subscriptions	4	-
Venue hire	73	12
Other	72	65
Total	1,192	1,052

Accounting Policy - Lease expenses

Lease expenses include lease rentals for short-term leases, leases of low value assets and office accommodation through the Department of Housing, Local Government, Planning and Public Works (DHLGPPW). These payments are expensed in the periods in which they are incurred.

8 Other expenses

External audit fees *	15	15
Insurance premiums - QGIF	5	5
Services provided below fair value **	645	732
Total	665	752

* Total audit fees to the Queensland Audit Office relating to the 2023-24 financial statements are estimated to be \$16,250 (2022-23: \$15,375). The unsettled audit fees for the 2023-24 audit is expected to be incurred and paid in 2024-25.

** An equal amount is recognised as revenue and an expense for services received below fair value. Refer to Note 4.

Accounting Policy - Services received/provided free of charge, below fair value or for nominal value

Contributions of services are recognised only if the services would have been purchased if they had not been donated and their fair value can be measured reliably. Where this is the case, an equal amount is recognised as revenue and an expense.

Accounting Policy - Insurance

The majority of IGEM's property and other insurable risks are insured through the Queensland Government Insurance Fund (QGIF) with premiums being paid on a risk assessment basis.

For litigation purposes, under the QGIF policy, IGEM would be able to claim back, less a \$10,000 deductible, the amount paid to successful litigants.

9 Receivables

Current

Trade debtors	-	-
	-	-
GST receivable	29	9
	29	9
Annual leave reimbursements	88	66
Long service leave reimbursements	29	-
	117	66
Total	145	75

Accounting Policy - Receivables

Receivables are measured at amortised cost which approximates their fair value at reporting date.

Trade debtors are recognised at the amounts due at the time of sale or service delivery - the agreed purchase/contract price. IGEM's standard settlement terms is 30 days from the invoice date.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
10 Payables		
Current		
Trade creditors	142	48
FBT payable	3	2
Total	145	50

Accounting Policy - Payables

Trade creditors are recognised upon receipt of the goods or services ordered and are measured at the nominal amount i.e. agreed purchase/contract price, gross of applicable trade and other discounts. Amounts owing are unsecured and vendor master data payment terms are generally 30 days. In response to the COVID-19 pandemic and to minimise potential financial hardship for vendors, payment terms were temporarily changed to pay immediately effective from 25 March 2020. In July 2023, the Cabinet Budget Review Committee (CBRC) approved a return to pre-COVID-19 pandemic arrangements. From 2 October 2023, IGEM returned to paying businesses in line with the terms specified in invoices received, excluding small business payments which are made within 20 calendar days as part of the Queensland Government's On-Time Payment Policy.

11 Accrued employee benefits

Current		
Annual leave levy payable	99	8
Long service leave levy payable	19	15
Total	118	23

Accounting Policy - Accrued employee benefits

No provision for annual leave or long service leave is recognised in IGEM's financial statements as the liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

12 Related party transactions with other Queensland Government-controlled entities

IGEM's primary sources of funding from Government to deliver services are from appropriation revenue and equity injections, both of which are provided in cash via Queensland Treasury.

IGEM has received below fair value services from the QPS as disclosed in Notes 4 and 8.

IGEM has made payments to Consolidated Fund for Annual Leave and Long Service Leave Central Schemes (refer to Note 5), DHLGPPW for lease expenditure, and Queensland Shared Services for shared service provider expenses (refer to Note 7).

IGEM pays annual premiums to WorkCover Queensland and QGIF (refer to Notes 5 and 8).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

13 Financial instruments		2024	2023
		\$'000	\$'000
(a) Categorisation of financial instruments			
IGEM has the following categories of financial assets and financial liabilities:			
Financial assets	Note		
Cash		4,092	3,611
Financial assets measured at amortised cost:			
Receivables	9	145	75
Total		4,237	3,686
Financial liabilities			
Financial liabilities measured at amortised cost:			
Payables	10	145	50
Total		145	50

(b) Financial risk management

IGEM's activities expose it to a minor degree of financial risk which includes liquidity risk in respect of its payables (refer Note 10).

Liquidity risk refers to the situation where IGEM may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Financial risk management is implemented through the QPS pursuant to Government and office policies. These policies seek to minimise potential adverse effects on the financial performance of IGEM and ensures IGEM has sufficient funds available to meet employee and supplier obligations as they fall due.

Accounting Policy - Financial instruments

Recognition

Financial assets and financial liabilities are recognised in the Statement of financial position when IGEM becomes party to the contractual provisions of the financial instrument.

14 Events occurring after balance date

There were no other events occurring after balance date that management considers would have a material impact on the information disclosed in these financial statements.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

15 Budgetary reporting

Statement of comprehensive income	Variance Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Income from continuing operations				
Appropriation revenue	15(a)	4,620	4,474	(146)
Services received below fair value	15(b)	607	645	38
Total revenue		5,227	5,119	(108)
Expenses from continuing operations				
Employee expenses	15(c)	3,349	3,036	(313)
Supplies and services	15(d)	1,249	1,192	(57)
Other expenses	15(e)	629	665	36
Total expenses from continuing operations		5,227	4,893	(334)
Operating results for the year		-	226	226

Explanation of major variances

- 15(a) Appropriation revenue variance is due to ongoing project work and operational capability improvements that will be completed in 2024-25.
- 15(b) Services received below fair value variance is mainly due to an additional program of review work undertaken on corporate services arrangements to support IGEM.
- 15(c) Employee expenses is less than budgeted as a result of vacant positions. These positions were impacted by recruitment challenges during the year but have subsequently been filled.
- 15(d) Supplies and services are below budget as a result of timing of demand for specialist contracting services and community engagement activity costs linked to disaster review reporting. Majority of review costs will not occur until 2024-25.
- 15(e) Other expenses variance is primarily due to an additional program of review work undertaken on corporate services arrangements to support IGEM.

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

15 Budgetary reporting (continued)

Statement of financial position	Variance Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Assets				
Current assets				
Cash	15(f)	2,800	4,092	1,292
Receivables	15(g)	186	145	(41)
Prepayments	15(h)	10	-	(10)
Total current assets		2,996	4,237	1,241
Total assets		2,996	4,237	1,241
Liabilities				
Current liabilities				
Payables	15(i)	109	145	36
Accrued employee benefits		113	118	5
Other current liabilities	15(j)	-	636	636
Total current liabilities		222	899	677
Total liabilities		222	899	677
Net assets		2,774	3,340	566
Equity				
Total equity		2,774	3,339	566

Explanation of major variances

- 15(f) Cash variance predominantly relates to reporting and assurance activities that will be completed and paid in 2024-25, an increase in payables at year-end and timing of review activities across financial years.
- 15(g) Receivables variance relates to reduced claims made from the long service leave central scheme.
- 15(h) Prepayment variance is due to timing corresponding with renewal of Workcover insurance costs.
- 15(i) Payables variance is due to the timing of reporting and assurance activities requiring external specialists to the fourth quarter of the financial year resulting in increased year end liabilities.
- 15(j) Other current liabilities variance is mainly due to the 2023-24 appropriation deferral payable (\$0.590m in relation to Severe Weather Season Review and \$0.125m in relation to the Capability Analysis and Skills Uplift project).

Office of the Inspector-General of Emergency Management
Notes to the financial statements
For the year ended 30 June 2024

15 Budgetary reporting (continued)

Statement of cash flows	Variance Note	Original budget 2024 \$'000	Actual 2024 \$'000	Variance 2024 \$'000
Cash flows from operating activities				
<i>Inflows:</i>				
Services appropriation receipts		4,620	4,610	(10)
User charges and fees		1	-	(1)
GST input tax credits from ATO	15(k)	132	102	(30)
GST collected from customers		-	-	-
<i>Outflows:</i>				
Employee expenses	15(l)	(3,349)	(2,991)	358
Supplies and services	15(m)	(1,249)	(1,098)	151
GST paid to suppliers	15(n)	(132)	(121)	11
GST remitted to ATO		-	-	-
Other		(23)	(20)	3
Net cash provided by/(used in) operating activities		-	481	481
Net increase/(decrease) in cash		-	481	481
Cash at beginning of financial year		2,800	3,611	811
Cash at end of financial year		2,800	4,092	1,292

Explanation of major variances

- 15(k) Variance relates to the timing of GST input tax credits receivable from the ATO.
- 15(l) Outgoing costs associated with employee expenses is less than budgeted as a result of vacant positions. These positions were impacted by recruitment challenges during the year but have subsequently been filled.
- 15(m) Supplies and services were less than budgeted due to the timing of report activity with project commencement being late in the financial year and completion falling into 2024-25.
- 15(n) Variance relates to the timing of GST input tax credits payable to the ATO.

Office of the Inspector-General of Emergency Management
Management Certificate for the year ended 30 June 2024

Management Certificate

These general purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Office of the Inspector-General of Emergency Management for the financial year ended 30 June 2024 and of the financial position of IGEM at the end of that year; and

The Inspector-General of Emergency Management, as the Accountable Officer, acknowledges responsibility under s.7 and s.11 of the Financial and Performance Management Standard 2019 for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Signature
Alistair Dawson APM

Accountable Officer
Inspector-General of Emergency Management

Date 27/08/2024



Signature
Nick Viles
B.C.A., Grad Cert Prof Acctg, MIPA, AFA

Chief Finance Officer

Date 27/08/2024

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Office of the Inspector-General of Emergency Management

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Office of the Inspector-General of Emergency Management.

The financial report comprises the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2024, and its financial performance and cash flows for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

I am independent of the department in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the department for the financial report

The Accountable Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and for such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:
https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of my auditor's report.

Report on other legal and regulatory requirements

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2024:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Michael Claydon
as delegate of the Auditor-General

30 August 2024

Queensland Audit Office
Brisbane

Compliance Checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	<ul style="list-style-type: none"> A letter of compliance from the accountable officer or statutory body to the relevant Minister/s 	ARRs – section 7	Page 3
Accessibility	<ul style="list-style-type: none"> Table of contents Glossary 	ARRs – section 9.1	Page 4 Page 44
	<ul style="list-style-type: none"> Public availability 	ARRs – section 9.2	Page 2
	<ul style="list-style-type: none"> Interpreter service statement 	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Page 2
	<ul style="list-style-type: none"> Copyright notice 	<i>Copyright Act 1968</i> ARRs – section 9.4	Page 2
	<ul style="list-style-type: none"> Information Licensing 	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Page 2
General information	<ul style="list-style-type: none"> Introductory Information 	ARRs – section 10	Page 5
Non-financial performance	<ul style="list-style-type: none"> Government’s objectives for the community and whole-of-government plans/specific initiatives 	ARRs – section 11.1	Page 8
	<ul style="list-style-type: none"> Agency objectives and performance indicators 	ARRs – section 11.2	Page 9
	<ul style="list-style-type: none"> Agency service areas and service standards 	ARRs – section 11.3	Page 12
Financial performance	<ul style="list-style-type: none"> Summary of financial performance 	ARRs – section 12.1	Page 12
Governance – management and structure	<ul style="list-style-type: none"> Organisational structure 	ARRs – section 13.1	Page 14
	<ul style="list-style-type: none"> Executive management 	ARRs – section 13.2	Page 15
	<ul style="list-style-type: none"> Government bodies (statutory bodies and other entities) 	ARRs – section 13.3	Not applicable
	<ul style="list-style-type: none"> Public Sector Ethics 	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 17
	<ul style="list-style-type: none"> Human Rights 	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 18
	<ul style="list-style-type: none"> Queensland public service values 	ARRs – section 13.6	Page 17
Governance – risk management and accountability	<ul style="list-style-type: none"> Risk management 	ARRs – section 14.1	Page 18
	<ul style="list-style-type: none"> Audit committee 	ARRs – section 14.2	Page 18
	<ul style="list-style-type: none"> Internal audit 	ARRs – section 14.3	Page 19
	<ul style="list-style-type: none"> External scrutiny 	ARRs – section 14.4	Page 20
	<ul style="list-style-type: none"> Information systems and recordkeeping 	ARRs – section 14.5	Page 20
	<ul style="list-style-type: none"> Information Security attestation 	ARRs – section 14.6	Not applicable
	<ul style="list-style-type: none"> Strategic workforce planning and performance 	ARRs – section 15.1	Not applicable

Summary of requirement		Basis for requirement	Annual report reference
Governance – human resources	<ul style="list-style-type: none"> • Early retirement, redundancy and retrenchment 	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 17
Open Data	<ul style="list-style-type: none"> • Statement advising publication of information 	ARRs – section 16	Page 20
	<ul style="list-style-type: none"> • Consultancies 	ARRs – section 31.1	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Overseas travel 	ARRs – section 31.2	https://data.qld.gov.au
	<ul style="list-style-type: none"> • Queensland Language Services Policy 	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	<ul style="list-style-type: none"> • Certification of financial statements 	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 39
	<ul style="list-style-type: none"> • Independent Auditor’s Report 	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 41

FAA

Financial Accountability Act 2009

FPMS

Financial and Performance Management Standard 2019

ARRs

Annual report requirements for Queensland Government agencies

Glossary of acronyms

ARRs	<i>Annual report requirements for Queensland Government agencies</i>
ARC	Audit and Risk Committee
EAP	Employee Assistance Program
eDRMS	Electronic Document Records Management System
ELT	Executive Leadership Team
EMAF	Emergency Management Assurance Framework
FAA	<i>Financial Accountability Act 2009</i>
FTE	Full time equivalent
FPMS	<i>Financial and Performance Management Standard 2019</i>
IGEM	Inspector-General of Emergency Management
IMU	Information Management Unit
NGOs	Non-Government organisations
PMF	Performance Management Framework
QAO	Queensland Audit Office
QDMA	Queensland disaster management arrangements
QPS	Queensland Police Service
SDS	Service Delivery Statement